

**DOUBLE SPRINGS**

Posted 3/3/2017

Effective April 1, 2017.

The Town of Double Springs has increased their sales and use taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	3.000	4.000
Admissions to places of amusement and entertainment .....	3.000	4.000
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	4.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	2.000	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	2.000	3.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	2.000	3.000
Withdrawal fee for automotive vehicle dealers only .....	2.00	2.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your Town of Double Springs sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Double Springs sales and use taxes, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

ORDINANCE NO. 2017-01

AN ORDINANCE AMENDING ORDINANCE NO. 2005-05 OF THE TOWN OF  
DOUBLE SPRINGS LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX  
AGAINST PERSONS, FIRMS,  
OR CORPORATIONS STORING, USING, OR OTHERWISE  
CONSUMING OR ENGAGING IN THE BUSINESS OF SELLING AT  
RETAIL TANGIBLE PERSONAL PROPERTY OR  
CONDUCTING PLACES OF AMUSEMENT IN THE CORPORATE  
LIMITS OF THE TOWN OF DOUBLE SPRINGS, ALABAMA AND  
THE POLICE JURISDICTION THEREOF.

BE IT ORDAINED by the Town Council of the Town of Double Springs in the State of Alabama as follows:

**Ordinance Number 2005-05 of the Town of Double Springs** which was adopted by the Town Council and approved by the Mayor of the said Town on August 22, 2005 is hereby amended as follows:

**Section I.** There is hereby levied, in addition to all other taxes of every kind now Imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

- (a) Upon every person, firm, or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged, or continuing within the Town of Double Springs and the police jurisdiction thereof, in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to four percent (4%) within the corporate limits and two percent (2%) within the police jurisdiction of the gross proceeds of sale of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business,

POSTED  
ORD # 2017-01  
DATE ADOPTED 2-13-17  
PLACE #1 Town Hall  
PLACE #2 Community Center  
PLACE #3 Municipal Building  
DATE POSTED 2-22-17  
EFFECTIVE DATE 4-1-17

and when his books are not so kept he shall pay the tax as a retailer on the gross sales of the business.

- (b) Upon every person, firm, or corporation engaged or continuing within the Town of Double Springs, and police jurisdiction thereof, in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling or under the auspices of any educational institution within the Town, and police jurisdiction, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county, or city school, or other Institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description with the Town, an amount equal to four percent (4%) within the corporate limits and two percent (2%) within the police jurisdiction, of gross receipts of any such business.
- (c) Upon every person, firm or corporation engaged or continuing within the Town of Double Springs and police jurisdiction thereof, in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to three percent (3%) within the corporate limits, and one and one half percent (1 1/2%) within the police jurisdiction, of the gross proceeds of the sale of such machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefore, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.
  - 1. Upon every person, firm or corporation engaged or continuing within the Town of Double Springs and police jurisdiction in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to three percent (3%) within the corporate limits and one and one half percent (1 1/2%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi trailer or house trailer, provided, where a person subject to the tax provided for in this subsection withdraws from this stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of two dollars (\$2.00) per year or part thereof, within the corporate limits and a fee of one dollar (\$1.00) per year or part thereof, within the police

jurisdiction or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person.

2. Where any used automobile vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

- (d.) Upon every person, firm or corporation engaged or continuing with the Town of Double Springs and in the police jurisdiction in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to three percent (3%) in the corporate limits and one and one half percent (1 1/2%) in the police jurisdiction of the gross proceeds of the sale thereof. Provided, however, the three percent (3%) or the one and one half percent (1 1/2%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

- (e.) Upon every person, firm, or corporation engaged on continuing with the Town of Double Springs or police jurisdiction in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is hereby levied a tax equal to

four percent (4%) in the corporate limits and two percent (2%) in the police jurisdiction of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

- (f) An excise tax is hereby imposed on the storage, use, or other consumption in the Town or the police jurisdiction of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other watercraft of more than fifty tons burden) purchased at retail on or after the effective date except as provided in subsections (b), (c), and (d), at the rate of four percent (4%) in the corporate limits and two percent (2%) in the police jurisdiction of the sales price of such property within the town of Double Springs.
- (g) An excise tax is hereby imposed on the storage, use or other consumption in the Town or police jurisdiction of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased, three percent (3%) in the corporate limits and one and one half percent (1 1/2%) in the police jurisdiction of the sales price of any such machine, provided, that the term "machine" as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines attachments and replacements therefore, which are made or manufactured for use on or in the operation so such machines and which are necessary to the operation of such machine and are customarily so used.
- (h) Excise tax is hereby imposed on the storage, use or other consumption in the Town or police jurisdiction of any automotive vehicle or truck trailer, semi-trailer or house trailer purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the Town at the rate of three percent (3%) in the corporate limits and one and one half percent (1 1/2%) in the police jurisdiction of the sales price of such automotive vehicle, truck trailer, semi-trailer or house trailer within the corporate limits and police jurisdiction of said Town. Where any used automotive vehicle, truck trailer, semi-trailer or house trailer is taken in trade, or in a series of trades as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.
- (i) An excise tax is hereby levied and imposed on the storage, use or other consumption in the Town of Double Springs or police jurisdiction of any machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of

agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment, attachments and replacements therefore which are made or manufactured for use on or in the operation of such machine, machinery, or equipment, and which are necessary to and customarily used in the operation of such machine, machinery, or equipment, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the Town at the rate of three percent (3%) in the corporate limits and one and one half percent (1 1/2%) in the police jurisdiction of the sales price of such property within the corporate limits of said Town regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products or used in connection with the production of agricultural produce or products, livestock, and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery, or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery, or equipment sold, less the credit for the used machine, machinery, or equipment taken in trade.

## **Section II.**

- (a) It shall be the duty of every person engaging in or continuing in any business for which a privilege tax imposed by this article to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this article. It shall be the duty of every person to keep and preserve for a period of three (3) years, all invoices of gross proceeds proceeding or accruing from sales; and all such books, invoices, and other records shall be open for examination at any time by the town clerk or his/her authorized representative.
- (b) The books, records and accounts mentioned above shall at all times be open to examination by the town clerk or his/her authorized representative, for inspection and examination, during reasonable business hours, in the town, all books of account. Each occurrence of a failure to keep records, or allow examination thereof shall constitute a separate offense.

**Section III.** Any person who shall fail to keep records as required by this article or who shall refuse to permit their examination or who violates any other provisions of this article shall be guilty of an offense against the Town and upon conviction shall be punishable by such fine as may be fixed by ordinance, not to exceed the sum of Three Hundred Dollars (\$300.00) for each offense, and by imprisonment, not to exceed six

months, or both, at the discretion of the court trying the same, and each day shall constitute a separate offense.

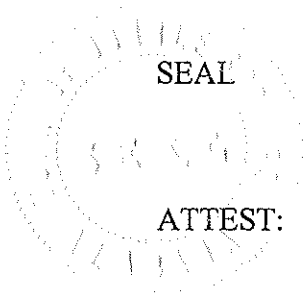
**Section IV.** All ordinances or parts of ordinances heretofore adopted by the Town Council of the Town of Double Springs, Alabama, which are inconsistent with the provisions of this ordinance are hereby expressly repealed.

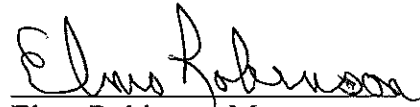
**Section V.** If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance which shall continue to full force and effect notwithstanding such holding.

**Section VI.** In all cases where the levy and assessment made pursuant to this article is required by ordinance, any previous pledge of the proceeds collected shall have full force and effect as to any levy or assessment made pursuant to this article.

**Section VII.** The provision of the ordinance shall become effective April 1, 2017, following the passage and approval thereof by the Town Council of the Town of Double Springs, Alabama, and the publication and/or posting thereof as required by Alabama law.

DONE, ORDERED, APPROVED AND ADOPTED, on this the 13th day of February 2017.

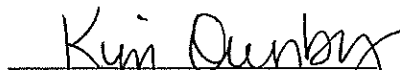


  
Elmo Robinson, Mayor

  
Kim Ownby, Town Clerk

AUTHENTICATE

I, the undersigned clerk of the Town of Double Springs, Alabama, do hereby certify that the above and foregoing Ordinance shall become effective on April 1, 2017 upon proper advertising and legal adoption by the Town Council of the Town of Double Springs, Alabama,

  
Kim Ownby, Town Clerk